IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Application No. 429 of 1999

The Commissioner of Income Tax, Mumbai .. Applicant
V/s.
M/s. Samir Diamond, Mumbai .. Respondent

Dr. P. Daniel for the Applicant
Ms. Vasanti Patel for the Respondent

CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 04.07.2005.

P.C.:-

1. Heard the learned counsel for the Applicant and the learned counsel for the Respondent. The learned counsel for the Applicant fairly states that the same substantial question of law was raised in Income Tax Appeal No. 1299 of 2000 against the very same assessee, and this Court by an order dated 22.7.2004 had declined to entertain the said Appeal as the same did not raise any substantial question of law. Under these circumstances, the Application stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)